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I hereby certify that this correspondence for Application No. 10/711, 764 is being electronically transmitted to Technology Center 2823, via EFS-WEB on February 1, 2007.

/William R. Allen/
William R. Allen, Reg. No. 48,389

February 1, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:	Toshiharu Furukawa, et al.	Confirmation No. 5763
Serial No.:	10/711,764	
Filing Date:	October 4, 2004	
Examiner:	Jarrett J. Stark	
Art Unit:	2823	
Title:	LOW-K DIELECTRIC LAYER BASED UPON CARBON NANOSTRUCTURES (formerly entitled LOW-K DIELECTRIC LAYER BASED UPON CARBON NANOTUBES)	
Atty. Docket No.:	BUR920040152US1	

Cincinnati, OH 45202

February 1, 2007

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

AMENDMENT UNDER 37 CFR § 1.312

In response to the Notice of Allowability of January 5, 2007, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 3 of this paper.